

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

(Attorney Docket No. 005222.00151)

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| In re U.S. Patent Application of |) | |
| Zorba, et. al. |) | |
| |) | |
| Application No. 09/868,698 |) | Examiner: Tran, Mai T. |
| |) | |
| Filed: January 14, 2002 |) | Group Art Unit: 2129 |
| |) | |
| For: A SIMULATION ENABLED |) | Confirmation No.: 3253 |
| ACCOUNTING TUTORIAL SYSTEM |) | |
| |) | |
| |) | |

AMENDMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This is in response to the non-final Office Action mailed March 26, 2007. The Examiner set a three-month period for response, thus making this response due on or before June 26, 2007. Applicant is requesting a one-month extension. The Office is authorized to charge any fees to Deposit Account No. 19-0733.

Please amend this application as follows:

Amendments to the Claims are reflected in the Listing of Claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.